

# *Criminal Citations Include A Civil Administrative Process*

The State Board of Equalization (BOE) issued you a criminal citation under the authority of the California Cigarette and Tobacco Products Licensing Act of 2003 (Division 8.6 of the Business and Professions Code). The citation was issued for violation(s) of the Business and Professions and/or the Revenue and Taxation Code sections as identified on the citation.

## *Appear in Court*

You must appear in court on the date and time shown on the citation. You may receive a notice from the District Attorney about the criminal proceedings.

## *Civil Penalties*

In addition to any criminal penalties levied by the courts, you may also be liable for civil penalties imposed by the BOE (see Business and Professions Code sections 22974.4 and 22978.7 on the back of this notice). You will receive a “Notice of Violation” from the BOE’s Excise Taxes Division. This notice will list all your violations and explain your appeal rights. *Please read the notice carefully.*

Regardless of any court fines imposed during the criminal proceedings, the BOE may address all of the violations originally cited on the criminal citation. Additional civil penalties assessed by the BOE could include suspension or revocation of your cigarette and tobacco products license and possible fines. Civil fines, however, will be reduced by any court fines imposed.

## *For More Information*

If you have any questions regarding the BOE’s civil process, you may call the Excise Taxes Division at 916-327-4208.

If you have any questions about the code sections you were cited for, you may ask the inspector to clarify the section(s) of law or you may contact the BOE’s Investigations Division at 916-324-0105.

# *Business and Professions Code*

## (provision for penalties)

### ***22974.4 Revocation.***

The BOE shall revoke the license, pursuant to the provision applicable to the revocation of a license as set forth in Section 30148 of the Revenue and Taxation Code, of any retailer or any person controlling the retailer that has:

- (a) Been convicted of a felony pursuant to Section 30473 or 30480 of the Revenue and Taxation Code.
- (b) Had any permit or license revoked under any provisions of the Revenue and Taxation Code.

### ***22978.7. Penalty for violation of provisions.***

In addition to any other civil or criminal penalty provided by law, upon a finding that any distributor or any wholesaler has violated any provision of this division, the BOE may take the following actions:

- (a) In the case of the first offense, the BOE may revoke or suspend the license or licenses of the distributor or the wholesaler pursuant to the procedures applicable to the revocation of a license set forth in Section 30148 of the Revenue and Taxation Code.
- (b) In the case of a second or any subsequent offense, in addition to the action authorized under subdivision (a), the BOE may impose a civil penalty in an amount not to exceed the greater of either of the following:
  - (1) Five times the retail value of the seized cigarettes or tobacco products.
  - (2) Five thousand dollars (\$5,000).

